

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP NIGERIA**

**CAPACITY FOR GOVERNANCE PROGRAMME AND CONFLICT MANAGEMENT**  
**(Directly Implemented Project No. 56855, Output Nos. 69949 and 93464)**

**Report No. 1680**

**Issue Date: 19 August 2016**

**Report on the Audit of UNDP Nigeria  
Capacity for Governance Programme and Conflict Management  
(Project No. 56855, Output Nos. 69949 and 93464)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG Geneva (the audit firm), from 23 May to 3 June 2016, conducted an audit of “Capacity for Governance Programme and Conflict Management” (Project No. 56855, Output No. 69949 “Deepening Democracy in Nigeria” and Output No. 93464 “EU Support to Electoral Cycle”) (the Project), which is directly implemented and managed by the UNDP Country Office in Nigeria (the Office). The last audit of the Project was conducted by OAI in 2015 and covered project expenditure from 1 January 2014 to 31 December 2014.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project’s operations. The audit covered the Project’s Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2015 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2015 as well as Statement of Assets. The audit did not include activities and expenses incurred or undertaken at the “responsible party” level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters, or other UN agencies). In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

**Audit results**

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
10,583	Unqualified	286	Unqualified

\* Expenditures recorded in the Combined Delivery Report for Output Nos. 69949 and 93464 totalled \$21,096,198. Excluded from the audit scope were transactions that relate to expenditures incurred by other United Nations agencies of \$1,343,685 and expenditures incurred at the “responsible party” level of \$8,281,400, which have not yet been audited through a separate HACT/NGO/NIM audit. Also excluded from the audit scope were expenditures processed and approved in locations outside of the country amounting to \$887, 856.

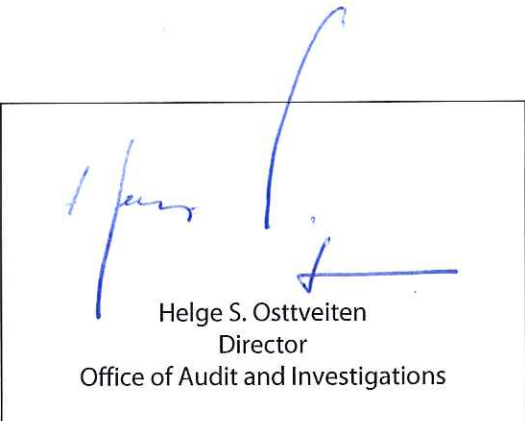
The audit did not result in any recommendations.

<sup>1</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

**Implementation status of previous OAI audit recommendations:** Report No. 1466, 30 September 2015.

Total recommendations: 1

Implemented: 1

A handwritten signature in blue ink is written over a rectangular stamp. The signature is stylized and appears to read 'H. Osttveiten'. The stamp contains the name and title of the signatory.

Helge S. Osttveiten  
Director  
Office of Audit and Investigations



**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the United Nations Development Program (UNDP)  
Directly Implemented (DIM) Project 56855  
“Capacity for Governance Programme and Conflict Management -  
Output no. 69949 and 93464”  
- Abuja, Nigeria -  
For the year ended 31 December 2015



## **TABLE OF CONTENTS**

<b>Executive Summary</b>	<b>2</b>
<b>Audit Objectives and Scope</b>	<b>3</b>
<b>Independent Auditors’ Report:</b>	
Combined Delivery Report (CDR) Statement	4
Statement of Fixed Assets	6
<b>Annexes :</b>	
Annex 1: Combined Delivery Report (CDR) Statement – Output 69949	8
Annex 2: Combined Delivery Report (CDR) Statement – Output 93464	17
Annex 3: Statement of Fixed Assets	23
Annex 4: Audit Findings Priority Ratings	27



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## Executive Summary

KPMG Geneva conducted the financial audit of UNDP project number 56855 “Capacity for Governance Programme and Conflict Management - Output no. 69949 and 93464” (the project) for the period 1 January to 31 December 2015. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

We have issued audit opinions as summarized in the table below and as detailed in the next section:

<b>Combined Delivery Report (CDR) Statement</b>	<b>Unqualified</b>
<b>Project Statement of Fixed Assets</b>	<b>Unqualified</b>
<b>Statement of Cash Position</b>	<b>Not Applicable</b>

There were no reportable findings with a Medium or High priority rating consequently we do not provide a management letter.

KPMG SA

Pierre-Henri Pingeon  
*Auditor in Charge*

Henri Mwaniki

Geneva, 28 July 2016



## **Audit Objectives and Scope**

The objective of the financial audit was to express an opinion on the Directly Implemented (DIM) project statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2015 and the fund utilization as at 31 December 2015 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the Funds Utilization statements are the mandatory and official Statement upon which the audit opinion should be expressed. Other forms of Statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the Statement of Fixed Assets presents fairly the balance of assets of the UNDP project as at 31 December 2015. This Statement must include all assets available as at 31 December 2015 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash presents fairly the cash and bank balance of the project as at 31 December 2015. Where a DIM project does not have a dedicated bank account for the project, it will not be necessary to express such an opinion.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project, between 1 January and 31 December 2015. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties” or other UN agencies, unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Offices and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



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## **Independent Auditors' Report**

Combined Delivery Report (CDR) Statement

To: Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP)

**Audited Project:** "Capacity for Governance Programme and Conflict Management - Output no. 69949 and 93464"

**Period covered by the audited Combined Delivery Report:** From 1 January 2015 to 31 December 2015

**Atlas Project Number to identify the CDR:** 56855

**Location:** Abuja, Nigeria

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We have audited the accompanying Combined Delivery Report (CDR) Statement of the UNDP project number 56855 "Capacity for Governance Programme and Conflict Management - Output no. 69949 and 93464" for the period 1 January to 31 December 2015. The CDR - UNDP expenditures totalling \$11,471,113, are comprised of audited expenditures of \$10,583,257 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UNDP Country Office in Nigeria of \$887,856, which were excluded from the scope of our audit. The \$887,856 excluded from the audit scope is composed of IPSAS adjustments of \$84,442, foreign exchange differences of \$207,572 and UN Agency executed expenses of \$595,842.

### **Management's Responsibility for the CDR Statement**

Management is responsible for the preparation of the CDR Statement for "Capacity for Governance Programme and Conflict Management - Output no. 69949 and 93464" project and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





### Opinion

In our opinion, the attached Combined Delivery Report (CDR) and the Funds Utilization Statement presents fairly, in all material respects, the in scope expenses of \$10,583,257 incurred by the project number 56855 “Capacity for Governance Programme and Conflict Management - Output no. 69949 and 93464” for the period 1 January to 31 December 2015 in accordance with UNDP accounting policies and were i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

KPMG SA

Pierre-Henri Pingeon  
*Auditor in Charge*

Henri Mwaniki

Geneva, 28 July 2016



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## **Independent Auditors' Report**

Statement of Fixed Assets

To: Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP)

**Audited Project:** "Capacity for Governance Programme and Conflict Management - Output no. 69949 and 93464"

**Period covered by the Statement of Fixed Assets:** 1 January 2015 to 31 December 2015

**Atlas Project Number to identify the CDR:** 56855

**Location:** Abuja, Nigeria

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We have audited the accompanying Statement of Fixed Assets of the UNDP project number 56855 "Capacity for Governance Programme and Conflict Management - Output no. 69949 and 93464" as at 31 December 2015.

### **Management's Responsibility for the Project Statement of Fixed Assets**

Management is responsible for the preparation of the Statement for the "Capacity for Governance Programme and Conflict Management - Output no. 69949 and 93464" project and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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### **Opinion**

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the balance of inventory of the UNDP project 56855 “Capacity for Governance Programme and Conflict Management - Output no. 69949 and 93464” amounting to \$286,077 at cost, as at 31 December 2015 in accordance with UNDP accounting policies.

KPMG SA

Pierre-Henri Pingeon  
*Auditor in Charge*

Henri Mwaniki

Geneva, 28 July 2016

Annex 1 : Combined Delivery Report (CDR) – Output 69949





**Combined Delivery Report By Project**

<b>Project id : 00056855 Capacity for Governance Progra</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Output # : 00069949 Deepening Democracy in Nigeria</b>	<b>Impl. Partner :</b>	<b>02329 UNDP (Direct Execution)</b>
	<b>Location :</b>	<b>PROGRAMME SECTION</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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74220 - Translation Costs	0.00	0.00	2,218.11	2,218.11
74225 - Other Media Costs	0.00	0.00	20,233.59	20,233.59
74325 - Contrib.To CO Common Security	0.00	0.00	2,390.57	2,390.57
74515 - Claims and Adjustments	0.00	0.00	49,742.43	49,742.43
74525 - Sundry	0.00	- 216,815.44	217,375.81	560.37
75105 - Facilities & Admin - Implement	0.00	94,106.66	0.00	94,106.66
75705 - Learning costs	0.00	0.00	308,607.79	308,607.79
75707 - Learning – subsistence allowan	0.00	0.00	19,889.50	19,889.50
75708 - Learning - subcontracts	0.00	0.00	3,252.19	3,252.19
75709 - Learning - training of counter	0.00	0.00	2,848.19	2,848.19
75710 - Participation of counterparts	0.00	41,306.69	0.00	41,306.69
76125 - Realized Loss	0.00	0.00	226.24	226.24
76135 - Realized Gain	0.00	0.00	- 922.34	- 922.34
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	0.00

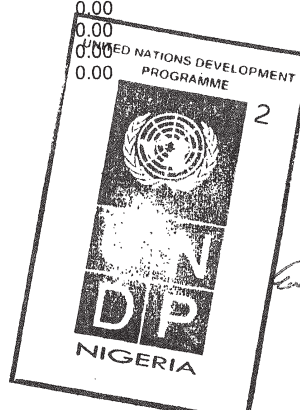
**Total for Fund 30079** 0.00 94,106.66 1,343,684.72 1,437,791.38

**Total for Dept : 36401** 0.00 33,290.72 1,343,684.72 1,376,975.44

**Dept: 36404 (Nigeria - Dem. Governance)**

**Fund : 04000 (Core Programme, UNU Centre)**

61305 - Salaries - IP Staff	0.00	14,350.50	0.00	14,350.50
61310 - Post Adjustment - IP Staff	0.00	8,610.30	0.00	8,610.30
62305 - Dependency Allowances-IP Staff	0.00	976.34	0.00	976.34
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	4,511.46	0.00	4,511.46
62315 - Contrib. to medical, social in	0.00	267.34	0.00	267.34
62320 - Mobility, Hardship, Non-remova	0.00	2,580.00	0.00	2,580.00
62340 - Annual Leave Expense - IP	0.00	2,640.83	0.00	2,640.83
63320 - Medical evacuation - IP Staff	0.00	13,180.49	0.00	13,180.49
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,541.66	0.00	1,541.66
63520 - Personal Security Measures	0.00	14,831.18	0.00	14,831.18
63530 - Contribution to EOS Benefits	0.00	861.04	0.00	861.04
63535 - Contribution to Security	0.00	1,033.24	0.00	1,033.24
63540 - Contribution to Training	0.00	275.52	0.00	275.52
63545 - Contribution to ICT	0.00	344.42	0.00	344.42
63550 - Contributions to MAIP	0.00	91.84	0.00	91.84
63555 - Contribution to UN JFA	0.00	688.82	0.00	688.82
63560 - Contributions to Appendix D	0.00	68.88	0.00	68.88
65115 - Contributions to ASHI Reserve	0.00	1,836.86	0.00	1,836.86
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
71305 - Local Consult.-Sht Term-Tech	0.00	88,267.20	0.00	88,267.20
71405 - Service Contracts-Individuals	0.00	29,696.94	0.00	29,696.94
71610 - Travel Tickets-Local	9,259.26	0.00	0.00	9,259.26
71615 - Daily Subsistence Allow-Intl	0.00	- 152.00	0.00	- 152.00
71620 - Daily Subsistence Allow-Local	17,536.48	330,192.83	0.00	347,729.31
71625 - Daily Subsist Allow-Mtg Partic	0.00	344,029.07	0.00	344,029.07
71635 - Travel - Other	29,669.40	0.00	0.00	29,669.40
72125 - Svc Co-Studies & Research Serv	0.00	300,170.21	0.00	300,170.21
72145 - Svc Co-Training and Educ Serv	0.00	8,796.17	0.00	8,796.17
72440 - Connectivity Charges	0.00	7,370.43	0.00	7,370.43
72505 - Stationery & other Office Supp	14.56	40,303.31	0.00	40,317.87



**Combined Delivery Report By Project**



**UN Development Programme**  
Report ID: unglcdrp

Page 3 of 8  
Run Time: 16-05-2016 15:05:39

<b>Project Id : 00056855 Capacity for Governance Progra</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Output # : 00069949 Deepening Democracy in Nigeria</b>	<b>Impl. Partner :</b>	<b>02329 UNDP (Direct Execution)</b>
	<b>Location :</b>	<b>PROGRAMME SECTION</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73110 - Custodial & Cleaning Services	0.00	8,822.56	0.00	8,822.56
73120 - Utilities	0.00	195.38	0.00	195.38
73410 - Maint, Oper of Transport Equip	0.00	1,287.59	0.00	1,287.59
73505 - Reimb to UNDP for Supp Svcs	0.00	114,797.97	0.00	114,797.97
74110 - Audit Fees	0.00	53,195.00	0.00	53,195.00
74120 - Capacity Assessment	0.00	25.53	0.00	25.53
74510 - Bank Charges	0.00	- 75.17	0.00	- 75.17
74520 - Storage	0.00	3,358.45	0.00	3,358.45
75105 - Facilities & Admin - Implement	0.00	- 918.27	0.00	- 918.27
75705 - Learning costs	661.73	1,971.14	0.00	2,632.87
75707 - Learning – subsistence allowan	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	0.00	314,663.63	0.00	314,663.63
76120 - Unrealized Loss	0.00	19,310.92	0.00	19,310.92
76125 - Realized Loss	0.00	2.07	0.00	2.07
76130 - Unrealized Gain	0.00	- 40,612.30	0.00	- 40,612.30
76135 - Realized Gain	0.00	- 792.40	0.00	- 792.40
77630 - Dep Exp Owned - ITC	0.00	2,188.88	0.00	2,188.88
77660 - Dep Exp Owned -Vehicle	0.00	5,312.14	0.00	5,312.14
<b>Total for Fund 04000</b>	<b>57,141.43</b>	<b>1,700,226.76</b>	<b>0.00</b>	<b>1,757,368.19</b>

**Fund : 30000 (PROGRAMME COST SHARING)**

31007 - PriorPeriodAdj_EXP_PPE	0.00	0.00	0.00	0.00
33003 - IPSAS adj for Fixed Assets	0.00	- 2,766.67	0.00	- 2,766.67
61305 - Salaries - IP Staff	0.00	182,381.26	0.00	182,381.26
61310 - Post Adjustment - IP Staff	0.00	123,209.88	0.00	123,209.88
62305 - Dependency Allowances-IP Staff	0.00	5,955.51	0.00	5,955.51
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	57,431.47	0.00	57,431.47
62315 - Contrib. to medical, social in	0.00	11,403.40	0.00	11,403.40
62320 - Mobility, Hardship, Non-remova	0.00	36,699.38	0.00	36,699.38
62330 - Rental Supplements - IP Staff	0.00	10,147.18	0.00	10,147.18
62340 - Annual Leave Expense - IP	0.00	- 12,373.47	0.00	- 12,373.47
63320 - Medical evacuation - IP Staff	0.00	0.00	0.00	0.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	37,036.72	0.00	37,036.72
63335 - Home Leave Trvl & Allow-IP Stf	0.00	11,061.39	0.00	11,061.39
63350 - Reimb of Income Tax-IP Staff	0.00	13,240.00	0.00	13,240.00
63505 - Hazard Insurance	0.00	247.22	0.00	247.22
63515 - Security-related Costs	0.00	515.30	0.00	515.30
63520 - Personal Security Measures	0.00	19,434.71	0.00	19,434.71
63530 - Contribution to EOS Benefits	0.00	11,459.70	0.00	11,459.70
63535 - Contribution to Security	0.00	13,751.62	0.00	13,751.62
63540 - Contribution to Training	0.00	3,667.08	0.00	3,667.08
63545 - Contribution to ICT	0.00	4,583.84	0.00	4,583.84
63550 - Contributions to MAIP	0.00	1,222.33	0.00	1,222.33
63555 - Contribution to UN JFA	0.00	9,167.73	0.00	9,167.73
63560 - Contributions to Appendix D	0.00	916.75	0.00	916.75
64310 - Separations - IP Staff	0.00	83,088.84	0.00	83,088.84
65115 - Contributions to ASHI Reserve	0.00	24,447.29	0.00	24,447.29
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,704.77	0.00	1,704.77
71205 - Intl Consultants-Sht Term-Tech	0.00	22,750.00	0.00	22,750.00
71305 - Local Consult.-Sht Term-Tech	47,553.33	7,005.86	0.00	54,559.19
71310 - Local Consult.-Short Term-Supp	0.00	14,021.91	0.00	14,021.91
71605 - Travel Tickets-International	0.00	15,129.62	0.00	15,129.62



**Combined Delivery Report By Project**



**UN Development Programme**  
Report ID: unglcdrp

Page 4 of 8  
Run Time: 16-05-2016 15:05:39

<b>Project Id : 00056855 Capacity for Governance Progra</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Output # : 00069949 Deepening Democracy in Nigeria</b>	<b>Impl. Partner :</b>	<b>02329 UNDP (Direct Execution)</b>
	<b>Location :</b>	<b>PROGRAMME SECTION</b>

	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>
71610 - Travel Tickets-Local	79,404.17	23,183.28	0.00	102,587.45
71615 - Daily Subsistence Allow-Intl	0.00	13,620.00	0.00	13,620.00
71620 - Daily Subsistence Allow-Local	176,445.62	- 282,518.76	0.00	- 106,073.14
71625 - Daily Subsist Allow-Mtg Partic	59,248.45	80,666.03	0.00	139,914.48
71635 - Travel - Other	267.00	1,638.82	0.00	1,905.82
72120 - Svc Co-Trade and Business Serv	0.00	13,595.36	0.00	13,595.36
72125 - Svc Co-Studies & Research Serv	0.00	- 124,301.53	0.00	- 124,301.53
72145 - Svc Co-Training and Educ Serv	0.00	- 186.73	0.00	- 186.73
72155 - Svc Co-Public Admin, Politics	97,069.77	0.00	0.00	97,069.77
72311 - Fuel, petroleum and other oils	131.12	1,805.91	0.00	1,937.03
72402 - Building Maintenance	0.00	2,849.56	0.00	2,849.56
72410 - Acquisition of Audio Visual Eq	0.00	2,458.04	0.00	2,458.04
72415 - Courier Charges	0.00	773.25	0.00	773.25
72425 - Mobile Telephone Charges	8,177.17	1,452.58	0.00	9,629.75
72430 - Postage and Pouch	0.00	593.33	0.00	593.33
72440 - Connectivity Charges	0.00	1,010.59	0.00	1,010.59
72505 - Stationery & other Office Supp	1,549.32	11,530.71	0.00	13,080.03
72510 - Publications	0.00	332.72	0.00	332.72
73105 - Rent	17,579.23	0.00	0.00	17,579.23
73110 - Custodial & Cleaning Services	0.00	271.94	0.00	271.94
73120 - Utilities	0.00	6,551.01	0.00	6,551.01
73204 - Building	0.00	2,766.67	0.00	2,766.67
73405 - Rental & Maint-Other Office Eq	0.00	1,744.25	0.00	1,744.25
73406 - Maintenance of Equipment	0.00	450.43	0.00	450.43
73410 - Maint, Oper of Transport Equip	0.00	1,792.99	0.00	1,792.99
74120 - Capacity Assessment	0.00	- 1,041.67	0.00	- 1,041.67
74205 - Audio Visual Productions	415.33	0.00	0.00	415.33
74210 - Printing and Publications	18,951.79	61.80	0.00	19,013.59
74215 - Promotional Materials and Dist	0.00	55.82	0.00	55.82
74225 - Other Media Costs	30,741.29	714.46	0.00	31,455.75
74520 - Storage	0.00	3,358.45	0.00	3,358.45
74525 - Sundry	995.80	25.07	0.00	1,020.87
74696 - PP&E Expensed Items	0.00	1,433.87	0.00	1,433.87
74965 - Low value equipment	0.00	276.31	0.00	276.31
75105 - Facilities & Admin - Implement	0.00	75,230.12	0.00	75,230.12
75705 - Learning costs	0.00	31,183.14	0.00	31,183.14
76110 - Foreign Exch Translation Loss	0.00	4.03	0.00	4.03
76120 - Unrealized Loss	0.00	7,784.46	0.00	7,784.46
76125 - Realized Loss	0.00	63.78	0.00	63.78
76130 - Unrealized Gain	0.00	- 7,784.43	0.00	- 7,784.43
76135 - Realized Gain	0.00	- 797.71	0.00	- 797.71
77620 - Dep Exp Owned - Bldg	0.00	0.00	0.00	0.00
77630 - Dep Exp Owned - ITC	0.00	1,050.97	0.00	1,050.97
77670 - Dep Exp-Hvy Mac & Equip	0.00	134.94	0.00	134.94
<b>Total for Fund 30000</b>	<b>538,529.39</b>	<b>580,374.48</b>	<b>0.00</b>	<b>1,118,903.87</b>

**Fund : 30071 (Programme Cost Sharing GOV1)**

71305 - Local Consult.-Sht Term-Tech	38,808.02	0.00	0.00	38,808.02
71615 - Daily Subsistence Allow-Intl	0.00	- 1,175.00	0.00	- 1,175.00
71620 - Daily Subsistence Allow-Local	0.00	- 639.36	0.00	- 639.36
71635 - Travel - Other	39,814.81	0.00	0.00	39,814.81
72425 - Mobile Telephone Charges	4,320.99	0.00	0.00	4,320.99







**Combined Delivery Report By Project**

<b>Project Id : 00056855 Capacity for Governance Progra</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Output # : 00069949 Deepening Democracy in Nigeria</b>	<b>Impl. Partner :</b>	<b>02329 UNDP (Direct Execution)</b>
	<b>Location :</b>	<b>PROGRAMME SECTION</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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72505 - Stationery & other Office Supp	8,222.22	0.00	0.00	8,222.22
75105 - Facilities & Admin - Implement	0.00	6,254.61	0.00	6,254.61
76120 - Unrealized Loss	0.00	7,539.58	0.00	7,539.58
76130 - Unrealized Gain	0.00	-7,539.58	0.00	-7,539.58

<b>Total for Fund 30071</b>	<b>91,166.04</b>	<b>4,440.25</b>	<b>0.00</b>	<b>95,606.29</b>
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**Fund : 30079 (EUROPEAN COMMISSION)**

33003 - IPSAS adj for Fixed Assets	0.00	-3,074.70	0.00	-3,074.70
61305 - Salaries - IP Staff	0.00	101,583.40	0.00	101,583.40
61310 - Post Adjustment - IP Staff	0.00	67,296.40	0.00	67,296.40
62305 - Dependency Allowances-IP Staff	0.00	9,296.60	0.00	9,296.60
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	31,459.49	0.00	31,459.49
62315 - Contrib. to medical, social in	0.00	2,868.47	0.00	2,868.47
62320 - Mobility, Hardship, Non-remova	0.00	24,672.46	0.00	24,672.46
62330 - Rental Supplements - IP Staff	0.00	6,227.29	0.00	6,227.29
62340 - Annual Leave Expense - IP	0.00	2,319.91	0.00	2,319.91
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	20,396.09	0.00	20,396.09
63335 - Home Leave Trvl & Allow-IP Stf	0.00	11,154.69	0.00	11,154.69
63350 - Reimb of Income Tax-IP Staff	0.00	3,536.85	0.00	3,536.85
63515 - Security-related Costs	0.00	272.78	0.00	272.78
63520 - Personal Security Measures	0.00	3,415.51	0.00	3,415.51
63530 - Contribution to EOS Benefits	0.00	6,558.20	0.00	6,558.20
63535 - Contribution to Security	0.00	7,599.56	0.00	7,599.56
63540 - Contribution to Training	0.00	2,026.56	0.00	2,026.56
63545 - Contribution to ICT	0.00	2,533.16	0.00	2,533.16
63550 - Contributions to MAIP	0.00	675.55	0.00	675.55
63555 - Contribution to UN JFA	0.00	5,066.41	0.00	5,066.41
63560 - Contributions to Appendix D	0.00	506.59	0.00	506.59
65115 - Contributions to ASHI Reserve	0.00	13,510.39	0.00	13,510.39
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,050.51	0.00	1,050.51
71205 - Intl Consultants-Sht Term-Tech	0.00	33,529.00	0.00	33,529.00
71305 - Local Consult.-Sht Term-Tech	288,746.67	-75,267.26	0.00	213,479.41
71310 - Local Consult.-Short Term-Supp	0.00	963.18	0.00	963.18
71405 - Service Contracts-Individuals	0.00	415,935.11	0.00	415,935.11
71410 - MAIP Premium SC	0.00	1,605.57	0.00	1,605.57
71415 - Contribution to Security SC	0.00	17,827.22	0.00	17,827.22
71605 - Travel Tickets-International	0.00	8,599.69	0.00	8,599.69
71610 - Travel Tickets-Local	121,286.37	2,231.23	0.00	123,517.60
71615 - Daily Subsistence Allow-Intl	2,826.99	2,052.52	0.00	4,879.51
71620 - Daily Subsistence Allow-Local	16,460.20	-21,344.55	0.00	-4,884.35
71625 - Daily Subsist Allow-Mtg Partic	222,147.12	-295,381.90	0.00	-73,234.78
71635 - Travel - Other	296,467.11	0.00	0.00	296,467.11
72105 - Svc Co-Construction & Engineer	0.00	-2,152.85	0.00	-2,152.85
72120 - Svc Co-Trade and Business Serv	0.00	6,868.24	0.00	6,868.24
72125 - Svc Co-Studies & Research Serv	0.00	-148,604.27	0.00	-148,604.27
72145 - Svc Co-Training and Educ Serv	157,903.79	21,714.66	0.00	179,618.45
72155 - Svc Co-Public Admin, Politics	0.00	-442,528.08	0.00	-442,528.08
72311 - Fuel, petroleum and other oils	0.00	30.14	0.00	30.14
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
72402 - Building Maintenance	0.00	800.96	0.00	800.96
72415 - Courier Charges	300.06	0.00	0.00	300.06
72425 - Mobile Telephone Charges	22,772.17	584.66	0.00	23,356.83





*Emmanuel*

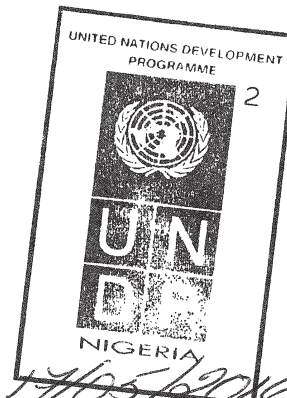


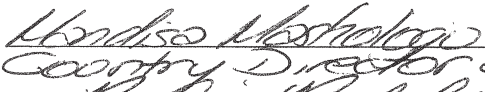

Combined Delivery Report By Project

Project Id : 00056855 Capacity for Governance Progra	Period :	Jan-Dec (2015)		
Output # : 00069949 Deepening Democracy in Nigeria	Impl. Partner :	02329 UNDP (Direct Execution)		
	Location :	PROGRAMME SECTION		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72440 - Connectivity Charges	0.00	- 6,157.20	0.00	- 6,157.20
72505 - Stationery & other Office Supp	97,356.66	- 62,780.05	0.00	34,576.61
72510 - Publications	0.00	5,100.02	0.00	5,100.02
72520 - Electronic Media	12,298.29	0.00	0.00	12,298.29
73108 - Leased office equip and furnit	4,773.60	0.00	0.00	4,773.60
73110 - Custodial & Cleaning Services	11,231.88	- 8,213.58	0.00	3,018.30
73120 - Utilities	0.00	4,695.98	0.00	4,695.98
73125 - Common Services-Premises	0.00	4,269.67	0.00	4,269.67
73405 - Rental & Maint-Other Office Eq	0.00	509.66	0.00	509.66
73410 - Maint, Oper of Transport Equip	0.00	3,966.65	0.00	3,966.65
74105 - Management and Reporting Srvs	103.66	0.00	0.00	103.66
74205 - Audio Visual Productions	- 317.65	0.00	0.00	- 317.65
74210 - Printing and Publications	2,454.99	4,217.93	0.00	6,672.92
74225 - Other Media Costs	109,917.20	0.00	0.00	109,917.20
74510 - Bank Charges	1,727.35	- 252.32	0.00	1,475.03
74525 - Sundry	0.00	256.62	0.00	256.62
75105 - Facilities & Admin - Implement	0.00	97,351.81	0.00	97,351.81
75705 - Learning costs	78,390.97	86,614.72	0.00	165,005.69
75706 - Learning - ticket costs	18,453.14	544.30	0.00	18,997.44
75707 - Learning - subsistence allowan	262,600.55	1,200.00	0.00	263,800.55
75709 - Learning - training of counter	0.00	- 314,663.63	0.00	- 314,663.63
75711 - TrnWrkshp&Conf - Stipends	89,675.60	0.00	0.00	89,675.60
76110 - Foreign Exch Translation Loss	0.00	0.25	0.00	0.25
76120 - Unrealized Loss	0.00	93,082.65	0.00	93,082.65
76125 - Realized Loss	0.00	- 5.92	0.00	- 5.92
76130 - Unrealized Gain	0.00	- 257,807.72	0.00	- 257,807.72
76135 - Realized Gain	0.00	- 9,966.76	0.00	- 9,966.76
77630 - Dep Exp Owned - ITC	0.00	2,364.43	0.00	2,364.43
<b>Total for Fund 30079</b>	<b>1,817,576.72</b>	<b>- 507,257.05</b>	<b>0.00</b>	<b>1,310,319.67</b>
<b>Total for Dept : 36404</b>	<b>2,504,413.58</b>	<b>1,777,784.44</b>	<b>0.00</b>	<b>4,282,198.02</b>
<b>Total for Output : 00069949</b>	<b>2,504,413.58</b>	<b>1,811,075.16</b>	<b>1,343,684.72</b>	<b>5,659,173.46</b>
<b>Project Total :</b>	<b>2,504,413.58</b>	<b>1,811,075.16</b>	<b>1,343,684.72</b>	<b>5,659,173.46</b>

  
Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
28 July 2016

  
Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
28 July 2016



Signed By :   
Country Director  
Signed By : 

Date : 14/05/2016

**Combined Delivery Report By Project**



**UNDP** UN Development Programme  
Report ID: unglcdrp

Page 7 of 8  
Run Time: 16-05-2016 15:05:40

**Selection Criteria :**

Business Unit : NGA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : B0364  
Selected Outputs : 00069949

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
36401 - Nigeria - Central	0.00	33,290.72	1,343,684.72	1,376,975.44
36404 - Nigeria - Dem. Governance	2,504,413.58	1,777,784.44	0.00	4,282,198.02



*Signature*



**Funds Utilization**

**Selection Criteria :**

Business Unit : NGA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : B0364  
Selected Outputs : 00069949

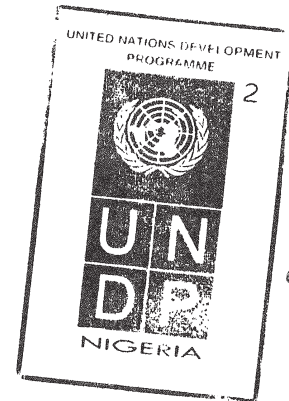
Project/Award: 00056855 Capacity for Governance Progra

Period : As at Dec 31, 2015

Output #	00069949	Impl. Partner :02329 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			22,567.79
Undepreciated Fixed Assets			169,311.53
Inventory			454.34
Repayments			0.00
Commitments			51,621.55

Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
28 July 2016

Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
28 July 2016



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Annex 2 : Combined Delivery Report (CDR) – Output 93464

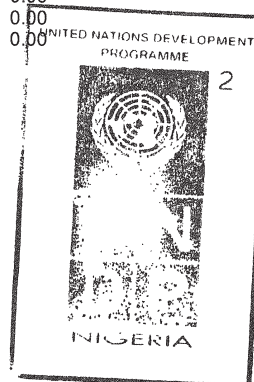




**Combined Delivery Report By Project**

<b>Project Id : 00056855 Capacity for Governance Progra</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>	
<b>Output # : 00093464 EU ADDL SUPPT TO ELECTORAL CYC</b>	<b>Impl. Partner :</b>	<b>02329 UNDP (Direct Execution)</b>	
	<b>Location :</b>		
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>
			<b>Total Exp</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65115 - Contributions to ASHI Reserve	0.00	4,033.66	0.00	4,033.66
65135 - Payroll Mgt Cost Recovery ATLA	0.00	221.00	0.00	221.00
71205 - Intl Consultants-Sht Term-Tech	0.00	92,800.00	0.00	92,800.00
71305 - Local Consult.-Sht Term-Tech	551,832.83	211,630.71	0.00	763,463.54
71310 - Local Consult.-Short Term-Supp	8,994.23	20,001.63	0.00	28,995.86
71405 - Service Contracts-Individuals	0.00	33,161.38	0.00	33,161.38
71410 - MAIP Premium SC	0.00	69.40	0.00	69.40
71415 - Contribution to Security SC	0.00	1,016.70	0.00	1,016.70
71605 - Travel Tickets-International	0.00	1,552.59	0.00	1,552.59
71610 - Travel Tickets-Local	679,366.57	979.28	0.00	680,345.85
71615 - Daily Subsistence Allow-Intl	0.00	52,738.47	0.00	52,738.47
71620 - Daily Subsistence Allow-Local	495,083.28	83,467.99	0.00	578,551.27
71625 - Daily Subsist Allow-Mtg Partic	1,712,922.76	793,333.60	0.00	2,506,256.36
71635 - Travel - Other	409,249.23	11,346.29	0.00	420,595.52
72105 - Svc Co-Construction & Engineer	6,631.51	-9,824.87	0.00	-3,193.36
72120 - Svc Co-Trade and Business Serv	0.00	135,483.87	0.00	135,483.87
72140 - Svc Co-Information Technology	0.00	965,963.20	0.00	965,963.20
72145 - Svc Co-Training and Educ Serv	61,252.65	62,511.47	0.00	123,764.12
72205 - Office Machinery	0.00	471.98	0.00	471.98
72220 - Furniture	0.00	376.88	0.00	376.88
72311 - Fuel, petroleum and other oils	0.00	11,144.11	0.00	11,144.11
72370 - Security related goods and mat	0.00	251.26	0.00	251.26
72399 - Other Materials and Goods	0.00	625,562.32	0.00	625,562.32
72402 - Building Maintenance	0.00	4,491.38	0.00	4,491.38
72405 - Acquisition of Communic Equip	701.93	0.00	0.00	701.93
72410 - Acquisition of Audio Visual Eq	0.00	3,728.28	0.00	3,728.28
72425 - Mobile Telephone Charges	188,728.31	3,106.88	0.00	191,835.19
72435 - E-mail-Subscription	300.83	0.00	0.00	300.83
72440 - Connectivity Charges	5,619.20	10,874.33	0.00	16,493.53
72445 - Common Services-Communications	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	87,311.43	4,282.51	0.00	91,593.94
72510 - Publications	0.00	505.13	0.00	505.13
72515 - Print Media	0.00	137.09	0.00	137.09
72715 - Hospitality Catering	0.00	4,297.91	0.00	4,297.91
72805 - Acquis of Computer Hardware	122,722.91	0.00	0.00	122,722.91
72810 - Acquis of Computer Software	43,453.72	0.00	0.00	43,453.72
73104 - Leased Building	0.00	3,059.10	0.00	3,059.10
73105 - Rent	79,492.31	0.00	0.00	79,492.31
73107 - Rent - Meeting Rooms	0.00	60.30	0.00	60.30
73108 - Leased office equip and furnit	407.50	0.00	0.00	407.50
73110 - Custodial & Cleaning Services	0.00	4,624.84	0.00	4,624.84
73120 - Utilities	0.00	4,176.84	0.00	4,176.84
73125 - Common Services-Premises	0.00	67,772.75	0.00	67,772.75
73204 - Building	0.00	603.02	0.00	603.02
73216 - Construction Cost	0.00	544,351.07	0.00	544,351.07
73405 - Rental & Maint-Other Office Eq	0.00	1,754.04	0.00	1,754.04
73406 - Maintenance of Equipment	0.00	318.00	0.00	318.00
73410 - Maint, Oper of Transport Equip	0.00	1,510.19	0.00	1,510.19
73505 - Reimb to UNDP for Supp Srvs	0.00	44,639.39	0.00	44,639.39
74205 - Audio Visual Productions	213,369.48	9,924.62	0.00	223,294.10
74210 - Printing and Publications	91,233.45	328,525.67	0.00	419,759.12
74215 - Promotional Materials and Dist	0.00	153.27	0.00	153.27
74225 - Other Media Costs	647,314.03	3,489,330.66	0.00	4,136,644.69
74230 - Audio & Visual Equipment	48,281.51	110.55	0.00	48,392.06







**Combined Delivery Report By Project**

Project Id : 00056855 Capacity for Governance Progra	Period :	Jan-Dec (2015)
Output # : 00093464 EU ADDL SUPPT TO ELECTORAL CYC	Impl. Partner :	02329 UNDP (Direct Execution)
	Location :	

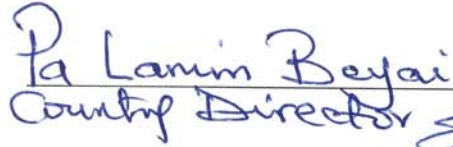
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74410 - Charges on Fin Completed Projs	6,772.01	0.00	0.00	6,772.01
74510 - Bank Charges	713.36	200.95	0.00	914.31
75105 - Facilities & Admin - Implement	0.00	995,570.74	0.00	995,570.74
75705 - Learning costs	245,315.56	482,597.21	0.00	727,912.77
75707 - Learning - subsistence allowan	69,916.30	26,745.36	0.00	96,661.66
75708 - Learning - subcontracts	0.00	213,134.66	0.00	213,134.66
75710 - Participation of counterparts	0.00	71.88	0.00	71.88
76120 - Unrealized Loss	0.00	150,318.01	0.00	150,318.01
76125 - Realized Loss	0.00	21,134.46	0.00	21,134.46
76130 - Unrealized Gain	0.00	-152,633.55	0.00	-152,633.55
76135 - Realized Gain	0.00	-27,251.85	0.00	-27,251.85
<b>Total for Fund 30079</b>	<b>5,776,986.90</b>	<b>9,431,468.20</b>	<b>0.00</b>	<b>15,208,455.10</b>
<b>Total for Dept : 36404</b>	<b>5,776,986.90</b>	<b>9,431,468.20</b>	<b>0.00</b>	<b>15,208,455.10</b>
<b>Total for Output : 00093464</b>	<b>5,776,986.90</b>	<b>9,660,037.39</b>	<b>0.00</b>	<b>15,437,024.29</b>
<b>Project Total :</b>	<b>5,776,986.90</b>	<b>9,660,037.39</b>	<b>0.00</b>	<b>15,437,024.29</b>


  
 Pierre-Henri Pingeon, Partner  
 KPMG SA, Geneva  
 28 July 2016

  
 Henri Mwaniki, Senior Manager  
 KPMG SA, Geneva  
 28 July 2016



*Emulate*

Signed By:   
 Country Director

Signed By: 

Date: 29 February 2016  
 Date: 26/02/2016



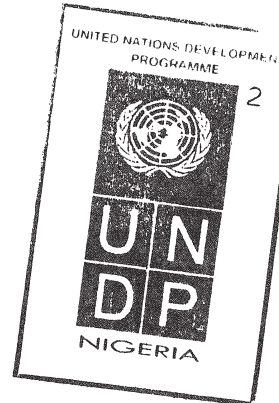


Combined Delivery Report By Project

Selection Criteria :

Business Unit : NGA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : B0364  
Selected Outputs : 00093464

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
36401 - Nigeria - Central	0.00	228,569.19	0.00	228,569.19
36404 - Nigeria - Dem. Governance	5,776,986.90	9,431,468.20	0.00	15,208,455.10



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**Funds Utilization**

**Selection Criteria :**

Business Unit : NGA10  
 Period : Jan-Dec (2015)  
 Selected Project Id : ALL  
 Selected Fund Code : ALL  
 Selected Dept. IDs : B0364  
 Selected Outputs : 00093464

**Project/Award: 00056855 Capacity for Governance Progra** **Period : As at Dec 31, 2015**

Output #	00093464	Impl. Partner :02329 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			168,223.94
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			29,895.62

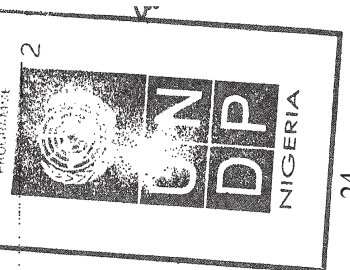
Annex 3: Statement of Fixed Assets



Asset Management Detail Report

Business Unit: NGA10 Country: Nigeria Category: In Service Project Type: Development Amount >=0  
Operating Unit: Department: Impl Agency: Donor: Fund Code:

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	000000000855	ITC1	A) Notebook computers	00000000855	D90MCS1	00012	NGAUNH2B06	2012-05-25
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund Code
USD	1654.00	1.00	NGA	36404	001981	00012	00069949	04000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	000000000856	ITC1	A) Notebook computers	00000000856	7X0MCS1	00012	NGAUNH2B06	2012-05-25
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund Code
USD	1654.00	1.00	NGA	36404	001981	00012	00069949	04000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number <th>Model</th> <th>Location</th> <th>Acquisition Date</th>	Model	Location	Acquisition Date
NGA10	000000000857	ITC1	A) Notebook computers	00000000857	14CMCS1	00012	NGAUNH2B06	2012-05-25
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund Code
USD	1654.00	1.00	NGA	36404	001981	00012	00069949	04000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number <th>Model</th> <th>Location</th> <th>Acquisition Date</th>	Model	Location	Acquisition Date
NGA10	000000000875	ITC1	A) Notebook computers	00000000875	440MCS1	00012	NGAUNH2B06	2012-05-25
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund Code
USD	1654.00	1.00	NGA	36404	001981	00012	00069949	04000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number <th>Model</th> <th>Location</th> <th>Acquisition Date</th>	Model	Location	Acquisition Date
NGA10	000000000886	ITC1	A) Notebook computers	00000000886	93NMCS1	00012	NGAUNH2B06	2012-05-25
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund Code
USD	1654.00	1.00	NGA	36404	001981	00012	00069949	04000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number <th>Model</th> <th>Location</th> <th>Acquisition Date</th>	Model	Location	Acquisition Date
NGA10	000000000891	ITC1	A) Notebook computers	00000000891	J3NMCS1	00012	NGAUNH2B06	2012-05-25
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund Code
USD	1654.00	1.00	NGA	36404	001981	00012	00069949	04000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number <th>Model</th> <th>Location</th> <th>Acquisition Date</th>	Model	Location	Acquisition Date
NGA10	000000000892	ITC1	A) Notebook computers	00000000892	43NMCS1	00012	NGAUNH2B06	2012-05-25
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund Code
USD	1654.00	1.00	NGA	36404	001981	00012	00069949	04000





Asset Management Detail Report

Business Unit: NGA10  
Operating Unit:

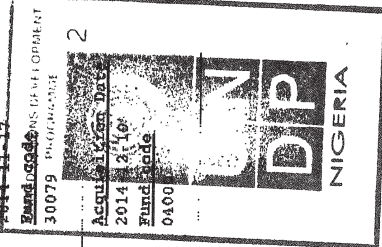
Country: Nigeria  
Department:

Category: In Service  
Impl Agency:

Project Type: Development  
Amount >=0  
Fund Code:

From/To date: 01-JAN-2012 - 31-DEC-2015  
Project: 00069949 Profile ID:

Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	000000000910	ITC5	A) Photocopiers	000000000910	1502840X00		NGAUNH2B06	2012-09-07
USD	11082.96	1.00	Operating Unit	36404	001981	000550	Project	Fund code
			NGA				00069949	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	000000000925	ITC1	A) Notebook computers	000000000925	4JCLKRV1		NGAUNH2B06	2012-10-12
USD	1872.00	1.00	Operating Unit	36404	001981	00012	Project	Fund code
			NGA				00069949	04000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	000000000929	ITC9	A) Computer servers	000000000929	9QSDG5J		NGAUNH2B06	2012-12-03
USD	4739.50	1.00	Operating Unit	36404	001981	00012	Project	Fund code
			NGA				00069949	04000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	000000000995	ITC8	A) Uninterruptible power suppl	000000015317	SURT5000XLI		NGAUNH2B1A	2013-02-06
USD	1930.00	1.00	Operating Unit	36404	001981	00012	Project	Fund code
			NGA				00069949	04000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	000000000996	ITC8	A) Uninterruptible power suppl	000000015447	P/N SURT5000XLI		NGAUNH2B06	2013-02-06
USD	1930.00	1.00	Operating Unit	36404	001981	00012	Project	Fund code
			NGA				00069949	04000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001112	HYME4	ALARM SYSTEM	914	EE0432		NGAUNH2B06	2012-09-10
USD	2698.78	1.00	Operating Unit	36404	001981	000550	Project	Fund code
			NGA				00069949	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001119	ITC4	A) Computer printers	00000001119	4510208700		NGAUNH2B10	2011-11-12
USD	12867.87	1.00	Operating Unit	36404	001981	10159	Project	Fund code
			NGA				00069949	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001123	MTRV4	A) Station wagons	00000001123	JTMH009J-4F5090364		NGAUNH2B06	2014-01-06
USD	31872.84	1.00	Operating Unit	36404	001981	00012	Project	Fund code
			NGA				00069949	04000





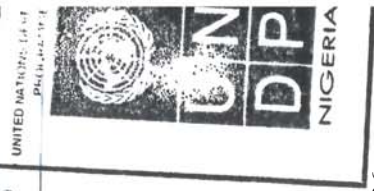
Asset Management Detail Report

Business Unit: NGA10  
Operating Unit:  
Country: Nigeria  
Department:  
Category: In Service  
Impl Agency:  
Project Type: Development  
Donor:  
Amount: >=0  
Fund Code:

Business Unit	Asset ID	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001134	00000001134	MTRV4	A) Station wagons	00000001134	JTMH09J-6F5090608	Donor	NGAUNHP001	2014-12-18
Currency	31872.84	31872.84	1.00	Operating Unit	36404	001981	00012	Project	Fund code
USD				NGA			00069949		04000
Business Unit	Asset ID	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001136	00000001136	ITC9	DELL POWEREDGE R905	00000792	JLJDFP1	Donor	NGA	2009-01-01
Currency	4395.00	4395.00	1.00	Operating Unit	36404	001981	10159	Project	Fund code
USD				NGA			00069949		30079
Business Unit	Asset ID	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001138	00000001138	ITC4	PRINTER LEXMARK X685DE	00000791	CCAR08F-1035075	Donor	NGA	2009-01-01
Currency	2193.00	2193.00	1.00	Operating Unit	36404	001981	10159	Project	Fund code
USD				NGA			00069949		30079
Business Unit	Asset ID	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001144	00000001144	MTRV4	TOYOTA LANDCRUISER	00000789	JTMDJ09J605041396	Donor	NGAUNHP001	2009-01-01
Currency	54915.78	54915.78	1.00	Operating Unit	36401	001981	00012	Project	Fund code
USD				NGA			00069949		04000
Business Unit	Asset ID	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001145	00000001145	MTRV4	TOYOTA LANDCRUISER	00000787	JTMDJ09J604021297	Donor	NGAUNHP001	2009-01-01
Currency	51143.22	51143.22	1.00	Operating Unit	36401	001981	00012	Project	Fund code
USD				NGA			00069949		04000
Business Unit	Asset ID	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001146	00000001146	MTRV4	TOYOTA LANDCRUISER	00000788	JTMDJ09J804020989	Donor	NGAUNHP001	2009-01-01
Currency	51143.22	51143.22	1.00	Operating Unit	36401	001981	00012	Project	Fund code
USD				NGA			00069949		04000
Business Unit	Asset ID	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001148	00000001148	ITC11	A) Satellite receivers	00000001148	CC3803	Donor	NGAUNH2B38	2015-01-27
Currency	9541.79	9541.79	1.00	Operating Unit	36404	001981	10159	Project	Fund code
USD				NGA			00069949		30079

Count: 22

Total Value: 286,076.80 (USD)



*[Handwritten Signature]*

*[Handwritten Signature]*

Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
28 July 2016

Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
28 July 2016

Annex 4: Audit Findings Priority Ratings

#### Annex 4: Audit finding priority ratings

The following categories of priorities are used:

<b>High (Critical)</b>	Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues
<b>Medium (Important)</b>	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
<b>Low</b>	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. <b>Therefore, low priority recommendations are not included in the audit report.</b>